

State of Kansas
City

2011

CERTIFICATE

To the Clerk of Rice County, State of Kansas

We, the undersigned, officers of

City of Bushton

- certify that: (1) the hearing mentioned in the attached publication was held;
 (2) after the Budget Hearing this budget was duly approved and adopted as the
 maximum expenditures for the various funds for the year 2011; and
 (3) the Amount(s) of 2010 Ad Valorem Tax are within statutory limitations.

			2011 Adopted Budget		
Table of Contents:			Expenditures	Amount of 2010 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2011		2			
Allocation of MVT, RVT, 16/20M Veh & Slide		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Fund	K.S.A.				
General	12-101a	7	138,472	✓ 57,606	73,579
Debt Service	10-113	8	5,862	✓ 4,639	5,925
Recreation Commission	12-1927	9	2,130	✓ 1,559	1,991
		9			
Special Highway		10	8,144		
Sewer		10	25,950		
Water		11	60,915		
		11			
Non-Budgeted Funds-A		12			
Totals		x	241,473	✓ 63,804	81,495
Budget Summary		13			
Neighborhood Revitalization Rebate					
Is an Ordinance required to be passed, published, and attached to the budget			No		

County Clerk's Use Only

782,917

November 1st Total
Assessed Valuation

State Use Only

Received

Reviewed by

Follow-up: Yes No

Assisted by: Velva J Imel

V.J. Imel, CPA, LLC

Address: PO Box 123

Lyons KS 67554

Attest: Nov. 30 2010

County Clerk

Governing Body

City of Bushton

2011

Computation to Determine Limit for 2011

		Amount of Levy
1. Total Tax Levy Amount in 2010 Budget	+ \$	<u>63,695</u>
2. Debt Service Levy in 2010 Budget	- \$	<u>4,531</u>
3. Tax Levy Excluding Debt Service	\$	<u>59,164</u>
2010 Valuation Information for Valuation Adjustments:		
4. New Improvements for 2010:	+ _____	28
5. Increase in Personal Property for 2010:		
5a. Personal Property 2010	+ _____	76,043
5b. Personal Property 2009	- _____	84,782
5c. Increase in Personal Property (5a minus 5b)	+ _____	0
		(Use Only if > 0)
6. Valuation of annexed territory for 2010:		
6a. Real Estate	+ _____	0
6b. State Assessed	+ _____	0
6c. New Improvements	- _____	0
6d. Total Adjustment (Sum of 6a, 6b, and 6c)	+ _____	0
7. Valuation of Property that has Changed in Use during 2010:		<u>0</u>
8. Total Valuation Adjustment (Sum of 4, 5c, 6d & 7)		<u>28</u>
9. Total Estimated Valuation July 1, 2010	<u>782,090</u>	
10. Total Valuation less Valuation Adjustment (9 minus 8)		<u>782,062</u>
11. Factor for Increase (8 divided by 10)		<u>0.00004</u>
12. Amount of Increase (11 times 3)	+ \$	<u>2</u>
13. Maximum Tax Levy, excluding debt service, without an Ordinance (3 plus 12)	\$	<u>59,166</u>
14. Debt Service Levy in this 2011 Budget		<u>4,639</u>
15. Maximum levy, including debt service, without an Ordinance (13 plus 14)		<u>63,805</u>

If the 2011 budget includes tax levies exceeding the total on line 15, you must adopt an ordinance to exceed this limit, publish the ordinance, and attach a copy of the published ordinance to this budget.

Allocation of Motor, Recreational, 16/20M Vehicle Tax & Slider

Budgeted Funds for 2010	Budget Tax Levy Amt for 2010	Allocation for Year 2011			
		MVT	RVT	16/20M Veh	Slider
General	57,315	15,273	178	25	0
Debt Service	4,531	1,207	14	2	0
Recreation Commission	1,849	493	6	1	0
TOTAL	63,695	16,973	198	28	0

County Treas Motor Vehicle Estimate	<u>16,973</u>			
County Treasurers Recreational Vehicle Estimate		<u>198</u>		
County Treasurers 16/20M Vehicle Estimate			<u>28</u>	
County Treasurers Slider Estimate				<u>0</u>
Motor Vehicle Factor	<u>0.26647</u>			
Recreational Vehicle Factor		<u>0.00311</u>		
16/20M Vehicle Factor			<u>0.00044</u>	
Slider Factor				<u>0.00000</u>

Fund Transferred From:	Fund Transferred To:	Actual Amount for 2009	Current Amount for 2010	Proposed Amount for 2011	Transfers Authorized by Statute
General	Capital Improvement	-	29,600	12,974	KSA 12-1,118
Water	Capital Improvement	-	15,991	16,695	KSA 12-1,119
Sewer	Capital Improvement	-	6,712	6,550	KSA 12-1,120
Water	General		5,000	5,000	KSA 12-825d
Sewer	General		5,000	5,000	KSA 12-825d
Equipment Reserve	Capital Improvement	22			Closed Fund
	Totals	22	62,303	46,219	
	Adjustments				
	Adjusted Totals	22	62,303	46,219	

Note: Adjustments are only required if the transfer expenditure is not shown in the Budget Summary total.

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2010	Date Due		Amount Due 2010		Amount Due 2011	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Main Street Improvement	6/26/06	8/1/21	3.6 to 4.5	172,000	140,000	2/1	8/1	5,700	10,000	5,320	10,000
						8/1					
Total G.O. Bonds					140,000			5,700	10,000	5,320	10,000
Revenue Bonds:											
Total Revenue Bonds					0			0	0	0	0
Other:											
Firefighters Relief Assn	6/11/99	7/20/14	2.00	15,000	5,000	1/20	1/20	100	1,000	80	1,000
Total Other					5,000			100	1,000	80	1,000
Total Indebtedness					145,000			5,800	11,000	5,400	11,000

FUND PAGE - GENERAL

Adopted Budget General	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	13,305	18,816	-4,610
Receipts:			
Ad Valorem Tax	50,950	57,315	xxxxxxxxxxxxxxxxxxxxx
Delinquent Tax	2,583		
Motor Vehicle Tax	14,640	12,592	15,273
Recreational Vehicle Tax	169	134	178
16/20M Vehicle Tax	18	19	25
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Slider	3,842		0
Mineral Production Tax			
Local Alcoholic Liquor			
In Lieu of Taxes (IRB)			
Sales Tax	21,368	18,500	18,500
Franchise Fees	9,995	11,000	11,000
Licenses & Permits	141	600	600
Fines & Court Costs	248	2,000	2,000
Donations		200	200
Sale of Property			
Trash Service	18,855	20,000	20,000
Reimbursements	657	1,000	1,000
Transfer from Sewer		5,000	5,000
Transfer from Water		5,000	5,000
Interest on Idle Funds	1,838	2,500	2,500
Miscellaneous	120	4,200	4,200
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	125,424	140,060	85,476
Resources Available:	138,729	158,876	80,866

General		2009	2010	2011
Resources Available:		138,729	158,876	80,866
Expenditures:				
General Government		73,285	70,289	58,750
Fire Dept		2,328	3,550	3,550
Police Dept		18,278	25,335	28,487
Solid Waste		8,907	10,350	10,350
0		0	0	0
0		0	0	0
0		0	0	0
0		0	0	0
Sub-Total detail page (Note should agree with detail)		102,798	109,524	101,137
Employee Benefits		10,053	17,300	17,300
Lease-Purchase Fire Truck		5,922	5,922	5,922
Fire Station Loan Payments		1,140	1,140	1,140
Transfer to Capital Improvement		0	29,600	12,973
Neighborhood Revitalization Rebate				
Miscellaneous				
Does miscellaneous exceed 10% of Total Expenditures				
Total Expenditures		119,913	163,486	138,472
Unencumbered Cash Balance Dec 31		18,816	-4,610	xxxxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:	143,529	163,486	Non-Appr Bal	
Violation of Budget Law for 2009/2010:	No	No	Tot Exp/Non-Appr Bal	138,472
Possible Cash Violation for 2009:	No		Tax Required	57,606
			Del Comp Rate: 0.000%	0
			Amount of 2010 Ad Valorem Tax	57,606

City of Bushton

2011

Adopted Budget General Fund - Detail Expenditures	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Expenditures:			
General Government			
Salaries	24,522	26,337	25,750
Contractual	39,638	23,000	23,000
Commodities	9,125	18,452	7,500
Capital Outlay		2,500	2,500
Total	73,285	70,289	58,750
Fire Dept			
Salaries	658	700	700
Contractual	1,635	1,000	1,000
Commodities	35	1,500	1,500
Capital Outlay		350	350
Total	2,328	3,550	3,550
Police Dept			
Salaries	15,936	19,095	21,312
Contractual	878	2,340	1,055
Commodities	1,464	3,900	5,920
Capital Outlay			200
Total	18,278	25,335	28,487
Solid Waste			
Salaries	6,082	5,000	5,000
Contractual	1,304	1,500	1,500
Commodities	1,521	2,500	2,500
Capital Outlay	0	1,350	1,350
Total	8,907	10,350	10,350
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Salaries			
Contractual			
Commodities			
Capital Outlay			
Total	0	0	0
Page Total	102,798	109,524	101,137

(Note: Should agree with general sub-totals.)

2011

FUND PAGE

Adopted Budget		Prior Year Actual	Current Year Estimate	Proposed Budget Year
Debt Service		2009	2010	2011
Unencumbered Cash Balance Jan 1		-18	30	0
Receipts:				
Ad Valorem Tax		4,208	4,531	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax		132		
Motor Vehicle Tax		1,021	991	1,207
Recreational Vehicle Tax		13	10	14
16/20M Vehicle Tax			2	2
Slider		302		0
In Lieu of Tax (IRB)				
Interest on Idle Funds				
Miscellaneous				
Does miscellaneous exceed 10% of Total Receipts				
Total Receipts		5,676	5,534	1,223
Resources Available:		5,658	5,564	1,223
Expenditures:				
Bond Principle		3,500	3,500	3,500
Bond Interest		2,126	1,995	1,862
Reserve			68	500
Bond Fees		1	1	
Neighborhood Revitalization Rebate				
Miscellaneous		1		
Does miscellaneous exceed 10% of Total Expenditures				
Total Expenditures		5,628	5,564	5,862
Unencumbered Cash Balance Dec 31		30	0	xxxxxxxxxxxxxxxxxxxx
2009/2010 Budget Authority Amount:		6,126	6,495	Non-Appr Bal
Violation of Budget Law for 2009/2010:		<u>No</u>	<u>No</u>	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2009:		<u>No</u>		Tax Required
				Del Comp Rate: 0.000%
				Amount of 2010 Ad Valorem Tax

City of Bushton

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FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Recreation Commission	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	182	237	71
Receipts:			
Ad Valorem Tax	1,927	1,849	XXXXXXXXXXXXXXXXXX
Delinquent Tax	73		
Motor Vehicle Tax	525	479	493
Recreational Vehicle Tax	35	5	6
16/20M Vehicle Tax	1	1	1
Slider	146		0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	2,707	2,334	500
Resources Available:	2,889	2,571	571
Expenditures:			
Appropriations	2,652	2,500	2,130
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	2,652	2,500	2,130
Unencumbered Cash Balance Dec 31	237	71	XXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	2,500	2,500	Non-Appr Bal
Violation of Budget Law for 2009/2010:	<u>Yes</u>	<u>No</u>	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2009:	<u>No</u>		Tax Required
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	1,559

Adopted Budget

0

	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Ad Valorem Tax		0	XXXXXXXXXXXXXXXXXX
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Slider			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Neighborhood Revitalization Rebate			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	XXXXXXXXXXXXXXXXXX
2009/2010 Budget Authority Amount:	0	0	Non-Appr Bal
Violation of Budget Law for 2009/2010:	<u>No</u>	<u>No</u>	Tot Exp/Non-Appr Bal
Possible Cash Violation for 2009:	<u>No</u>		Tax Required
		Del Comp Rate: 0.000%	0
		Amount of 2010 Ad Valorem Tax	0

City of Bushton

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	338	1,064	304
Receipts:			
State of Kansas Gas Tax	7,200	7,530	7,840
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	7,200	7,530	7,840
Resources Available:	7,538	8,594	8,144
Expenditures:			
Personnel	2,639		
Contractual	881		
Commodities	1,786		
Employee Benefits	1,168		
Street Repair		8,290	8,144
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	6,474	8,290	8,144
Unencumbered Cash Balance Dec 31	1,064	304	0

2009/2010 Budget Authority Amount: 8,710 8,290
 Violation of Budget Law for 2009/2010: No No
 Possible Cash Violation for 2009: No

Adopted Budget

Sewer	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	5,499	12,062	5,950
Receipts:			
Charges to Customers	17,609	20,000	20,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	17,609	20,000	20,000
Resources Available:	23,108	32,062	25,950
Expenditures:			
Personnel	6,913	8,500	8,500
Contractual	2,199	3,000	3,000
Commodities	296	300	300
Capital Outlay		500	500
Employee Benefits	1,638	2,100	2,100
Transfer to Capital Improvement	0	6,712	6,550
Transfer to General		5,000	5,000
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	11,046	26,112	25,950
Unencumbered Cash Balance Dec 31	12,062	5,950	0

2009/2010 Budget Authority Amount: 24,400 26,112
 Violation of Budget Law for 2009/2010: No No
 Possible Cash Violation for 2009: No

City of Bushton

2011

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Water	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1	2,719	915	915
Receipts:			
Charges to Customers	31,983	60,000	60,000
Interest on Idle Funds			
Miscellaneous		1,500	
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	31,983	61,500	60,000
Resources Available:	34,702	62,415	60,915
Expenditures:			
Personnel	12,043	12,500	12,500
Contractual	3,829	5,000	500
Commodities	3,543	3,500	6,200
Capital Outlay-Temp Note Pmt	0	5,304	5,304
Employee Benefits	3,095	3,000	3,000
Transfer to Capital Improvement	0	15,991	13,995
Bond Principle & Interest	10,449	10,205	13,416
Transfer to General		5,000	5,000
Miscellaneous	828	1,000	1,000
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	33,787	61,500	60,915
Unencumbered Cash Balance Dec 31	915	915	0

2009/2010 Budget Authority Amount:

58,200

61,500

Violation of Budget Law for 2009/2010:

No

No

Possible Cash Violation for 2009:

No

Adopted Budget

Adopted Budget 0	Prior Year Actual 2009	Current Year Estimate 2010	Proposed Budget Year 2011
Unencumbered Cash Balance Jan 1		0	0
Receipts:			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Receipts			
Total Receipts	0	0	0
Resources Available:	0	0	0
Expenditures:			
Miscellaneous			
Does miscellaneous exceed 10% of Total Expenditures			
Total Expenditures	0	0	0
Unencumbered Cash Balance Dec 31	0	0	0

2009/2010 Budget Authority Amount:

0

0

Violation of Budget Law for 2009/2010:

No

No

Possible Cash Violation for 2009:

No

NON-BUDGETED FUNDS (A)
(Only the actual budget year for 2009 is to be shown)

on-Budgeted Funds-A

[illegible]

****Note:** These two block figures should agree.

NOTICE OF BUDGET HEARING

The governing body of
City of Bushton
will meet on the 9th day of August, 2010, at 7 p.m. at the City Building for the purpose of
hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Building
and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2009		Current Year Estimate for 2010		Proposed Budget for 2011		
	Expenditures	Actual Tax Rate *	Expenditures	Actual Tax Rate *	Expenditures	Amount of 2010 Ad Valorem Tax	Estimate Tax Rate *
General	119,913	72.926	163,486	✓ 72.897	138,472	57,606	73.657
Debt Service	5,628	5.737	5,564	✓ 5.763	5,862	4,639	5.932
Recreation Commission	2,652	2.775	2,500	J 2.352	2,130	1,559	1.993
Special Highway	6,474		8,290		8,144		
Sewer	11,046		26,112		25,950		
Water	33,787		61,500		60,915		
Non-Budgeted Funds-A	14,614						
Totals	194,114	81.438	267,452	81.012	241,473	63,804	81.582
Less: Transfers	22		62,303		46,219		
Net Expenditure	194,092		205,149		195,254		
Total Tax Levied	64,160		63,695		XXXXXXXXXXXXXXXXXX		
Assessed							
Valuation	787,013		786,244		782,090		

Outstanding Indebtedness.

January 1,	2008	2009	2010
G.O. Bonds	160,000	150,000	140,000
Revenue Bonds	0	0	0
Other	52,000	6,000	5,000
Lease Purchase Principal	19,601	58,513	47,935
Total	231,601	214,513	192,935

*Tax rates are expressed in mills

City Official Title: Clerk

NOTICE OF BUDGET HEARING

The governing body of the City of Bushton will meet on the 9th day of August, 2010, at 7 p.m., at City Building for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at City Building and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2011 Expenditures and Amount of 2010 Ad Valorem Tax establish the maximum limits of the 2011 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

Fund	Prior Year Actual 2009		Cur. Year Est. 2010		Proposed Budget 2011		
	Expend.	Actual Tax Rate*	Expend.	Actual Tax Rate*	Expend.	Amount of 2010 Ad Valorem Tax	Est. Tax Rate*
General	119,913	72.926	163,486	72.897	138,472	57,606	73.657
Debt Service	5,628	5.737	5,564	5.763	5,862	4,639	5.932
Recreation Comm.	2,652	2.775	2,500	2.352	2,130	1,559	1.993
Special Hwy.	6,474		8,290		8,144		
Sewer	11,046		26,112		25,950		
Water	33,787		61,500		60,915		
Non-Bud Funds A	14,614						
Totals	194,114	81.438	267,452	81.012	241,473	63,804	81.582
Less Trans.	22		62,303		46,219		
Net Expend.	194,092		205,149		195,254		
Total Tax Lev.	64,160		63,695		XXXXXX		
Assed. Val.	787,013		786,244		782,090		
Outstanding Indebtedness Jan. 1			2008	2009	2010		
G.O. Bonds			160,000	150,000	140,000		
Other			52,000	6,000	5,000		
Lease Purchase Principal			19,601	58,513	47,935		
Total			231,601	214,513	192,935		

* Tax rates are expressed in mills.
Linda Siemer, City Clerk